

ITG News



Keeping First Nations Informed

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Alaska Edition

New Compliance Unit to Debut

Fiscal Year 2009 has closed with a number of significant changes in ITG operations. As many may be aware, the federal budget provided for increased staffing for the IRS as a whole, and ITG was pleased to be able to hire 17 new employees over the past four months. This staffing not only allowed us to replace many employees who had retired or otherwise departed, but actually allowed us to increase our resources in some geographic areas where we had need.

The budget also permitted us to create the "Government Entities Compliance Unit" (GECU), a new function that will be based at our Ogden campus. This unit has already begun work to address compliance issues involving tax exempt bonds, but in the near future they will be undertaking some initiatives directly involving tribal governments. An experienced ITG Specialist is serving as a coordinator for these efforts and will be assisting with staff training. The ITG Director will also be closely involved.

At present, the GECU is studying a number of initiatives, including following up with tribes where tax deposits have been made but no return has been filed, working with tribes to complete and submit delinquent returns, and conducting assessments of potential areas for outreach and education.

The new unit will not affect the ability of tribes to work directly with their assigned ITG Specialist. That designee will remain the principal point of contact for tribes on any federal tax administration matter and can also be consulted on any inquiry received from the GECU.



....the GECU will help address compliance issues, but will not affect the ability of tribes to work with the assigned ITG Specialist...

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Consultation Listening Meetings

Our appreciation to everyone who attended the FY 2009 meetings held in Anchorage, Washington D.C., Tulsa, and Albuquerque. Your input is a valuable part of our planning and operations. Our tentative meetings for FY 2010 are listed below. Watch the ITG web site and future editions of ITG News for the specific dates and locations.

Tentative Consultation Listening Meetings for FY 2010

California

Minnesota

Nevada

Western Oklahoma



Update on Customer Satisfaction Survey

We recently began tabulating the results from the FY 2009 Customer Satisfaction Survey. We received 211 responses, a record number. We appreciate everyone's time taken to complete and return the survey form.

As in past years, we will publish a report on the findings from the survey and will post it to the ITG landing page at www.irs.gov/tribes. We will also convene a team to review the results and determine any actions that ITG can undertake to address concerns raised or to strengthen the areas that tribes value. Past actions have included increased outreach, web site enhancements, improved communication processes, and assistance in mitigating penalties.

The eventual actions to be undertaken during FY 2010 will be highlighted in future editions of ITG News

Top Five Bank Secrecy Act Casino Issues

Many tribes have entities subject to the Bank Secrecy Act (BSA), in particular those who operate gaming establishments. ITG provides limited outreach and education on BSA issues while the Small Business/Self-Employed Division conducts examinations on this area.

The following list reflects common audit issues identified on current BSA casino examinations. It should be noted that this is universal to all gaming operations, not just those that are operated by tribes:

- Failure to create due diligent procedures for mismatched SSNs as identified by the Enterprise Computing Center—Detroit on filed currency transaction reports
- Failure to create due diligent procedures when presented with post office box numbers as permanent addresses for BSA required records or reports
- Failure to adequately use all available information when required for BSA compliance
- Failure to adequately use automated data processing to aid in assuring BSA compliance
- Inaccurate and incomplete currency transaction reports and suspicious activity reports

Your assigned ITG Specialist is available to assist with these areas if you have any questions or believe you need further training. ITG can also conduct a BSA Compliance Check to assist a tribe in identifying specific program weaknesses that may exist.



Identity Theft Attempts Continue

Tribes and tribal members continue to receive e-mails regarding alleged refunds that are due, or that tribes and tribal members are exempt from federal income tax. The messages often purport to come from the Internal Revenue Service. These e-mail messages are not only false, but most importantly represent attempts at identity theft. They are commonly known as “phishing.”

There are several ways you can determine these messages are false:

- The IRS does not send any confidential tax information by e-mail on the Internet. Since it is not a secure communication system, we simply cannot use it to transmit personal information. Thus these messages would never originate from the IRS, even if the sender uses the IRS name or an “irs.gov” e-mail extension.
- The messages often contain serious spelling errors, including one that recently misspelled the word “Service” in our agency name.
- The recipient is asked to complete a form that has a legitimate IRS form name, but is not that form. Recipients can always access IRS forms through the www.irs.gov web site and compare the actual form to the version provided in the e-mail. You will readily see the difference or may even discover that there is no actual IRS form number that matches the one you have been provided.
- The recipient is asked to provide personal information that the IRS would never seek. This often includes bank account numbers and PINs, ostensibly so the sender can deposit money owed to the recipient of the e-mail. A PIN is not required for making a deposit to a bank account, and the IRS would never ask for that information as only the bank routing and account number are required for a direct deposit.
- Many of these attempts at identity theft ask the recipient to fax a completed form to a long distance telephone number. These are generally fax forwarding services, where your faxed information is immediately relayed elsewhere, often offshore beyond the reach of regulators and law enforcement.

Do not respond to these solicitations. Instead, please report them to your assigned ITG Specialist who in turn will report it to the IRS office that investigates “phishing”. We will also ensure that other tribes that might be subject to these efforts are aware of the latest versions of identity theft.

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances and eliminate the threats posed by individuals with schemes that appear “too good to be true” and often are. If you are aware of financial impropriety or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (405) 297-4407 or via e-mail at tege.itg.schemes@irs.gov.



Update on Tribal Economic Development Bonds

The Internal Revenue Service has allocated authority to issue Tribal Economic Development Bonds under the American Recovery and Reinvestment Act of 2009.

In [Notice 2009-51](#), the IRS solicited applications for the allocation of \$2 billion of national bond volume limitation authority (volume cap) to issue Tribal Economic Development Bonds under section 7871(f) of the Internal Revenue Code. Section seven of the notice provides that the volume cap is to be allocated in at least two tranches, the first of which would not exceed \$1 billion in total with a \$30 million limitation per Indian tribal government.

The IRS received 58 applications requesting a total of \$1,329,487,364.88 in volume cap available under the first tranche. Pursuant to the notice, the IRS allocated pro rata amounts of volume cap to the projects described in the applications such that the total amount allocated under the first tranche did not exceed \$1 billion.

For those applicants who elected to consent to public disclosure, the IRS released an [allocation schedule](#) showing the names of the Indian tribal governments, the types and locations of the projects described in the applications and the amounts of the awarded allocations.

The Second Allocation will address the remaining \$1 billion for qualified projects for which applications meeting the requirements have been filed with the IRS on or before January 1, 2010. If the total amount of volume cap requested in all applications received on or before that date does not exceed the \$1 billion, then each applicant will be allocated the amount of volume cap requested and any volume cap remaining may be available for allocation by the IRS as part of an allocation process to be announced by the IRS at some future date. If the total amount of volume cap requested in all applications received on or before January 1, 2010 exceeds \$1 billion, then each applicant will be allocated the amount of volume cap requested reduced pro rata such that the total amount allocated does not exceed the \$1 billion.

Applicants must include a description of the project, or any related project, for which a prior allocation was made, as well as the name of the applicant that received the allocation. For this purpose, related projects include facilities that are owned by the same Indian tribal government, a political subdivision of the Indian tribal government, or an entity controlled by the Indian tribal government, which are (i) located at or near the same site, and (ii) are integrated, interconnected, or directly or indirectly dependent on each other based on all the facts and circumstances.



Social Security Number

The social security number (SSN) is used for posting and maintaining the earnings and employment records of persons covered under the social security program.

- Employers withhold social security and Medicare tax from their employees' paychecks and forward these amounts, along with the employer tax, to the IRS on a regular schedule.
- By the end of February (end of March if Form W-2 data is submitted electronically), employers file Form W-2 wage reports with the Social Security Administration (SSA) showing the wages paid to each employee during the preceding year.
- In turn, SSA shares this information with the IRS. SSA also sends weekly updates to IRS with information on newly established SSN records and corrected information for previously established SSN records.
- Reported earnings are posted to the worker's earnings record.
- When a worker or a worker's family member applies for social security benefits, the worker's earning record is used to determine the eligibility for benefits and the amount of any cash benefits payable.

It is thus critical that employers maintain accurate, up-to-date SSN information on their employees to make sure each employee's earnings are correctly posted to that employee's earnings record. Form W-4 *Employee's Withholding Allowance Certificate* should be used to request SSN information.

Since October 1999, SSA has been sending an annual statement to all workers over age 25 that includes their posted earnings and estimates of benefits, so workers may verify their earnings and better plan for retirement.

Social Security Number Verification Service

The Social Security Number Verification Service (SSNVS) is one of the services offered by Social Security Administration's Business Services Online (BSO). It allows registered users (employers and certain third-party submitters) to verify the names and SSNs of employees against SSA records.

With SSNVS, you may:

- Verify up to 10 names and SSNs online and receive immediate results. There is no limit to the number of times the *SSN Verification* web page may be used within a session.
- Upload electronic files of up to 250,000 names and SSNs and usually receive results the next government business day.

SSA no longer provides telephone verification.

Visit www.ssa.gov/employer for further information regarding Social Security Number Verification Service (SSNVS).



How SSA Processes Wage Reports

Wage reports (Form W-2 *Wage and Tax Statement*) sent to the Social Security Administration (SSA) are subject to:

- Balancing and validation programs to determine whether the reports are accurate and can be "read" by SSA systems; and
- Employee name and social security number (SSN) matching.

Reports that have errors, do not match or do not meet edit conditions are returned to the employer for correction and resubmission.

All employers are subject to IRS late filing penalty assessments. **Note:** *If the initial report was filed timely and later returned for corrections, the employer will be subject to late filing penalties if the report is not resubmitted on time.*

What is the SSA/IRS Employer Earnings Reconciliation Process?

The SSA/IRS Earnings Reconciliation Process compares employees' wage data submitted to IRS against employees' wage data submitted to SSA.

When more wages were reported to IRS than to SSA, then SSA is concerned that employees' earnings are not credited correctly to the agency's records. SSA examines some of these cases and makes an effort to resolve the difference without contacting the employer.

When an effort to resolve the discrepancy is unsuccessful or a resolution is not possible without employer assistance, SSA sends a notice and questionnaire to the employer, requesting the earnings data needed to resolve the case. If SSA does not receive a response after 45 days, the employer is sent a second notice. When no response is received after the second notice, IRS is responsible for contacting the employer and may impose penalties, if necessary.

If you are contacted by IRS or SSA about an Earnings Reconciliation issue go to: [What Employers Need to Know](#) about the SSA/IRS Employer Earnings Reconciliation Process (shown below).

What Employers Need to Know


I received a Reconciliation *Missing Report Questionnaire* (SSA-97-SM) from the Social Security Administration. What should I do?

ANSWER: The Internal Revenue Service received employment tax return(s) from you and SSA has no corresponding wage report(s). Check your records for the following before you respond to the questionnaire:

- 1a. Did you use the correct version of *Form W-3 (Transmittal of Income and Tax Statements)* and *W-2 (Wage and Tax Statements)* for the tax year being reported or
- 1b. Did you use the correct tax year when you filed electronically?

If not, the wages were probably credited for the wrong year. In this event, provide a transmittal *Form W-3c* and *Forms W-2c (Statement of Corrected Income and Tax Amounts)* for each employee showing the correct information.

2. Do you still have copy "A" of the Form W-2(s), or your electronic report which may have been returned to you for correction? If so, please send them for processing to the address shown on the questionnaire: or



...continued from page 6

3. Did you show the correct employer name and/or employer identification number (EIN) on your reports? If the name or number was omitted or incorrectly shown, explain this on the questionnaire. Be sure to include the correct and incorrect employer name and EIN. This will help SSA search for the "missing" report in our records. Send changes to the address shown on the questionnaire.

If any of these errors have occurred and you are providing copies of Forms W-2 to correct the records, compare the wage totals on these Forms W-2 to those wage totals shown on the enclosed questionnaire (these are the totals you reported to IRS). If these amounts are not the same, explain why on the questionnaire and mail to the address shown on the questionnaire.

If none of the checks listed above identify the problem, return a copy of your wage report(s) to SSA for possible reprocessing.

I received a Reconciliation *Discrepancy Report Questionnaire (SSA-L-97-SM)* from the Social Security Administration. What should I do?

- A. You may have completed a Form W-2 incorrectly. Check to see if the following errors were made:
 1. Void box checked in error (if so, send a new copy "A" of the form W-2);
 2. Amount shown in the Social Security wages, Social Security tips, and/or in the Medicare wages/tips field for one or more W-2's is incorrect;
 3. Employer portion of the FICA taxes was incorrectly deducted from or added to the reported FICA wage amount;
 4. Social Security wage field is incomplete because all Social Security wages, including such special payments as bonuses or awards, are not included;
 5. Medicare wages/tips entry is less than all the employees' covered wages (there is no maximum taxable limit on Medicare wages).
- B. Prepare Forms W-3c and W-2c to correct them. If none of these errors seem to apply, check further to see if any of the following errors were made:
 1. The EIN you used to report wages to IRS and SSA was not the same as the one used for IRS; or, if you used more than one EIN during the year, you reported different wage amounts to SSA than to IRS under one or more EINs. If you did not report the same wage amount under each EIN to both SSA and IRS, explain this on the questionnaire and show all EIN's used during the tax year.
 2. W-2's for all your employees were not sent to SSA. If Copy "A" of Form W-2 was not sent for some employees, return the missing forms with the questionnaire.
 3. The Form 941's were completed incorrectly. Examples of these errors are:
 - a. Non-FICA wages (wages not subject to FICA taxes): Individual Retirement Accounts (IRA's) or other non-wage payments were incorrectly shown as FICA wages;
 - b. Self-employment income amounts were shown as Social Security and Medicare wages (for example, a minister's salary);
 - c. Social Security wages over the maximum taxable Social Security limit were reported for one or more employees;
 - d. Third-party sick pay was improperly reported (*See IRS Publication IRS 15A "Sick Pay Reporting"*).

If any of these errors listed above have been made but the amounts reported to SSA are correct, explain this on the questionnaire. You may file Form 941-X with IRS for a refund if you overpaid wage taxes.

NOTE: Always keep records to back up your wage and tax reports should SSA or IRS have questions about them at a later date.



Message from the Director

As the federal government embarks on FY 2010, the office of Indian Tribal Governments enters its second decade of existence. Many people questioned the commitment of the IRS to retain this office when it was initially established, but we have successfully maintained the staffing and support necessary to address the unique federal tax administration issues for our First Nations, along with the expertise needed to meet their unique legal and cultural issues.

It has been a fast-paced decade. Not only has the world and our country changed dramatically; ITG has changed greatly as well. While we have maintained a fairly stable workforce, we have experienced significant turnover. Yes, tribes are not the only governments that see employees come and go.

Our current workforce is 74, but only 18 of our current staff have been with us since 2000. While the changes have been gradual, retirements and other job opportunities have led to major staffing changes over time.

Hopefully many of these changes have been transparent to you. Successful organizations are based on processes, not people. I believe we have created work processes that have allowed us to continue seamless operations despite the changes in personnel. Hopefully tribes agree with that and have not experienced any problems when assigned ITG Specialists have departed.

We begin FY 2010 with 17 new employees, the largest number of new hires in ITG since 2001. They bring new energy and new ideas, which I plan to embrace. This means that many tribes will be meeting new ITG Specialists. If your tribe has a newly assigned ITG Specialist, you should have received a letter of introduction. However, I also encourage you to visit the listing of ITG Specialists which can be located under the "Contacting ITG" link in the left border of our landing page at www.irs.gov/tribes.

Of course, I am always available to listen to any ideas, suggestions, and concerns, at christie.jacobs@irs.gov or at (202) 283-9800.

Christie Jacobs



Current Links at www.irs.gov/tribes

Tax Information for Indian Tribal Governments



ITG P.R.E.P.A.R.E

Instructions on what to do when there has been an unforeseen interruption in payroll processing and/or federal tax reporting.

Employment Taxes

Information for Indian Tribal Governments with regard to the withholding, filing, and paying of employment taxes.

Casino Issues

Information into the intent of Title 31 (anti-money laundering) and other non-Title 31 casino issues.

Information Reporting

Information into what types of forms need to be filed based on the types of income being reported, and the rules on backup withholding - when it's applicable and how it's reported.

Tip Income

Information regarding the taxability of tip income, employee and employer reporting responsibilities, and the Tip Rate Determination Agreement (TRDA) program.

Fraud and Abusive Schemes

The office of Indian Tribal Governments has a team that addresses fraud and abusive schemes that cause financial risk to tribes and their members.

- **Recent Developments**

Newsorthy items which may affect Indian tribal governments.

- **ITG Frequently Asked Questions**

General information about subjects of interest to tribal governments.

- **ITG Newsletters**

Newsletters present information of interest to Indian tribal governments.

- **ITG Published Guidance**

Guidance regarding federal tax administration for tribal governments.

- **Self Assess Tribal Tax Compliance**

ITG has a program for tribes to self assess their federal tax compliance.

About ITG

The office of Indian Tribal Governments was established to help Indian tribes deal with their federal tax matters.

Tax Status of Tribes

Different ways tribal entities can be structured and the tax implications of each; what constitutes a federally recognized tribe and the benefits of such; and the taxability of certain types of income to tribal members.

Natural Resources

Information regarding tribal governments federal tax obligations and responsibilities regarding income from natural resources, IRC Section 7873, etc.

Excise Taxes

Information regarding excise taxes, who is liable, and definitions.

Tax Information for Charities and Other Non-Profits - ITG

Information for Tribal governments as well as other organizations on charitable organizations and deductions.

FAQs for Indian Tribal Governments regarding Targeted Tax Benefits

Insights into the employment tax credits (Indian Employment, Work Opportunity, Welfare-to-Work, and Empowerment Zone Employment) available to those doing business with or employing Native Americans, and special depreciation rules for qualified property used on reservations.

Tax Benefits for Those Affected by the Flood Disaster

Following flooding and ice jams on April 28, 2009, the President declared Alaska Gateway, Kuspuk, Yukon Flats and Yukon-Koyukuk regional educational attendance areas a federal disaster area qualifying for individual assistance. There are special tax relief provisions for victims of federally declared disasters, such as:

- Taxpayers may claim a casualty loss deduction even if they do not itemize deductions;
- The net casualty loss deduction is not limited to the amount over 10 percent of the taxpayer's adjusted gross income, although the total loss after reimbursement must be reduced by \$500;
- Taxpayers may claim a five-year net operating loss (NOL) carryback for qualified natural disaster losses.

Taxpayers may file an amended tax return (Form 1040X) for 2008 in order to get an earlier refund, but waiting to claim the loss on this year's return could result in a greater tax saving, depending on other income factors.

You can find more information about disaster relief at the IRS web page, <http://www.irs.gov/businesses/small/article/0,,id=156138,00.html>.

For assistance with securing copies of prior year tax returns or transcripts, call the IRS special National Emergency Hotline at 1-866-562-5227.

IRS forms and publications can be downloaded from www.irs.gov or you can order them at no cost by calling 1-800-829-3676.

Back to School Tax Credits

If you or a member of your family is pursuing education beyond high school, there are several tax benefits available to offset the cost. The new American Opportunity Credit expands some of those benefits for tax years 2009 and 2010, but other education tax benefits are available as well.

Many students qualify for some or all of the tax benefits. It's important to realize that you can't take more than one benefit for the same student or for the same expenses. But you can choose the credit or deduction which results in the lowest tax, and if you have more than one student in the family, you may be able to combine benefits.

Students attending school in 2009 may qualify to either deduct some or all of their tuition and fees, or claim a tax credit. A deduction reduces your taxable income, which reduces your total tax. A credit reduces your total tax, dollar for dollar. For most people, a credit is better than a deduction – but not always. Figure your taxes both ways to see which results in the lowest tax.

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All the benefits have a few general rules in common:

- The student must attend an "eligible educational institution," which is any school that is eligible to receive federal financial aid; it does not have to be a traditional university.
- The student can be you, your spouse, or a dependent.
- You must reduce your qualifying expenses by the amount paid with a scholarship, grant, or other tax-free benefit.
- Personal living expenses like dormitory fees or meal plans are not qualifying expenses.
- Special rules apply if the student attends a school in the Midwestern Disaster area.

Here is a very brief summary of the education credits and deductions:

| 2009 Education Tax Benefits comparison: | | |
|--|--|--|
| American Opportunity Credit (formerly Hope Credit) | Lifetime Learning Credit | Tuition & Fees Deduction |
| Reduces tax up to \$2,500 per student ; up to 40% refundable | Reduces tax up to \$2,000 per tax return ; not refundable | Reduces taxable income up to \$4,000 per tax return |
| Must be at least half-time student for one academic period | Full- or part-time student | Full- or part-time student |
| Can now be claimed for the first four years of post-secondary education; claimed for up to four tax years. | Available for an unlimited number of years | Available for an unlimited number of years |
| Student must be enrolled in a degree or certificate program | Enrolled in one or more courses except sports, hobby or non-credit courses not part of the student's degree program. | Enrolled in one or more courses except sports, hobby or non-credit courses not part of the student's degree program. |
| Qualified expenses now include required course materials such as books, in addition to tuition and fees. | Qualified expenses are only tuition and fees paid as a condition of enrollment. | Qualified expenses are only tuition and fees paid as a condition of enrollment. |

For more detailed information, please visit the IRS web site at www.irs.gov.



Federal Tax Calendar for Fourth Quarter 2009

October 2009

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|--|--|---|--|-----|
| | | | | 1 | 2 * Make a deposit for 9/26-9/29 | 3 |
| 4 | 5 | 6 | 7 * Make a deposit for 9/30-10/2 | 8 | 9 * Make a deposit for 10/3-10/6 | 10 |
| 11 | 12 | 13 Employees report September tip income to employers if \$20 or more | 14 | 15 * Make a deposit for 10/7-10/9 ** make a deposit for September if under the monthly deposit rule | 16 * Make a deposit for 10/10-10/13 | 17 |
| 18 | 19 | 20 | 21 * Make a deposit for 10/14-10/16 | 22 | 23 * Make a deposit for 10/17-10/20 | 24 |
| 25 | 26 | 27 | 28 * Make a deposit for 10/21-10/23 | 29 | 30 * Make a deposit for 10/24-10/27 | 31 |

November 2009

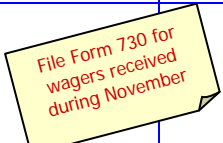
| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|--|--|--|--------------------------------------|--|-----|
| 1 | 2 <i>File Form 730 for wagers received during September</i> | 3 | 4 * Make a deposit for 10/28-10/30 | 5 | 6 * Make a deposit for 10/31-11/3 | 7 |
| 8 | 9 <i>File Form 941 the 3rd calendar quarter of 2009</i> | 10 Employees report October tip income to employers if \$20 or more | 11 | 12 * Make a deposit for 11/4-11/6 | 13 | 14 |
| 15 | 16 * Make a deposit for 11/7-11/10 ** make a deposit for October if under the monthly deposit rule | 17 | 18 * Make a deposit for 11/11-11/13 | 19 | 20 * Make a deposit for 11/14-11/17 | 21 |
| 22 | 23 | 24 | 25 * Make a deposit for 11/18-11/20 | 26 | 27 | 28 |
| 29 | 30 * Make a deposit for 11/21-11/24 <i>Form 730 for wagers received during October</i> | | | | | |

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

** = Make a Monthly Deposit if you qualify under that rule.



December 2009

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---|---|---|--|---|-----|
| | | 1 | 2 * Make a deposit for 11/25-11/27 | 3 | 4 * Make a deposit for 11/28-12/1 | 5 |
| 6 | 7 | 8 | 9 * Make a deposit for 12/2-12/4 | 10 Employees report November tip in- come to employers if \$20 or more | 11 * Make a deposit for 12/5-12/8 | 12 |
| 13 | 14 | 15 ** make a deposit for November if under the monthly deposit rule | 16 * Make a deposit for 12/9-12/11 | 17 | 18 * Make a deposit for 12/12-12/15 | 19 |
| 20 | 21 | 22 | 23 * Make a deposit for 12/16-12/18 | 24 | 25 | 26 |
| 27 | 28 * Make a deposit for 12/19-12/22 | 29 | 30 * Make a deposit for 12/23-12/25 | 31 |  | |

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

** = Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

November 2nd

- > File Form 941 for the 3rd quarter of 2009. If all deposits were paid on time and in full, file by November 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during September.

November 30th

- > File Form 730 and pay the tax on applicable wagers accepted during October.

December 31st

- > File Form 730 and pay the tax on applicable wagers accepted during November.



Indian Tribal Government (ITG) Specialists for Alaska

| <u>name</u> | <u>location</u> | <u>phone/fax</u> | <u>e-mail</u> |
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| Manager | | Fax 503-326-7441 | |
| Customer Service | | Ph 877-829-5500 | |
| Web site | www.irs.gov/tribes | | |

Training Past and Future

September 2009 Kotzebue. September 15 - 17, IRS's office of Indian Tribal Governments (ITG) held a payroll workshop in Kotzebue. The event sponsored by Maniilaq Association and Rural Utility Business Advisors (RUBA) was held at the Alaska Technical Center. Eight different villages were represented by 12 individuals from either the city and/or the tribe.

Judy Pearson and Mary Jo Audette were presenters from IRS. Erna Sturmann, Department of Labor and Workforce Development, discussed employment issues as they relate to State filing requirements and online filing. Joe Koss, State of Alaska Department of Revenue Tax Division, provided information on gaming licenses and filing requirements for bingo/pull tabs.



Attendees at Kotzebue training.

October 2009 Kodiak. A workshop with similar topics as discussed above is scheduled for October 13 - 16. For further details, call Mary Jo Audette at 907-271-6874.

December 2009 Anchorage. The Bureau of Indian Affairs (BIA) generally invites us to present a half-day of training at the Provider's Conference the week after Thanksgiving. Specific topic(s), day, and time have not yet been determined. Please review your BIA schedule for class time and topic.

March/April 2010 Anchorage. A 2 ½ day payroll workshop is held annually in March or April of each year. Look for announcements in our January 2010 edition.